

INDIANA TAX COURT

Cases Transmitted

Week of 9/11/17

Name: Mississippi Tank and Manufacturing Co. v. Ind. Dept. of State Revenue
Case No. 82T10-1709-TA-00016
Date Filed: 9/15/17
Attorneys: Robert A. Romack, Dan R. Dunbar
Type of Tax: Sales & Use – Taxpayer challenges whether the Department erred when it determined that taxpayer, who was adding parts to vehicles, was not eligible for a use tax exemption under the theories that it was 1) incorporating tangible personal property into other tangible personal property; 2) that it was temporarily storing its property; or 3) it was engaged in interstate commerce.